

**PROPERTY TAX APPEAL BOARD'S DECISION**

APPELLANT: Carol Farrell  
DOCKET NO.: 04-26725.001-R-2 and 05-25844.001-R-2  
PARCEL NO.: 05-27-404-003-0000

The parties of record before the Property Tax Appeal Board are Carol Farrell, the appellant, the Cook County Board of Review by Cook County Assistant State's Attorney John Coyne, and as interveners, the Village of Wilmette, New Trier Township High School District #203, the Wilmette Park District and Wilmette School District #39, by Attorney Scott E. Longstreet of Robbins Schwartz Nicholas Lifton & Taylor, Ltd in Chicago.

The subject property consists of a two-story, single-family dwelling of masonry construction containing 5,631 square feet of living area and situated on a 16,800 square foot parcel. Features of the residence include three and one-half bathrooms, a partial-finished basement, air-conditioning, two fireplaces and a two-car attached garage. The subject is situated on Lake Michigan and located in New Trier Township, Cook County.

The Property Tax Appeal Board finds that these appeals are within the same assessment triennial, involve common issues of law and fact and a consolidation of the appeals would not prejudice the rights of the parties. Therefore, under the *Official Rules of the Property Tax Appeal Board, Section 1910.78*, the Property Tax Appeal Board consolidates the above appeals.

The appellant appeared before the Property Tax Appeal Board arguing unequal treatment in the assessment process as the basis of the appeal. The appellant also argued the following: a lack of uniformity within the 171 neighborhood code as defined by the Cook County Assessor's office, a lack of conformity of the subject property to general neighborhood standards, a lack of

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

<u>Docket No.</u>	<u>Parcel No.</u>	<u>Land</u>	<u>Imprv.</u>	<u>Total</u>
04-26725.001-R-2	05-27-404-003-0000	\$57,120	\$271,903	\$329,023
05-25844.002-R-2	05-27-404-003-0000	\$57,120	\$271.903	\$329,023

Subject only to the State multiplier as applicable.

PTAB/rfd5783

uniformity of property description data used by the Assessor's office, a lack of uniformity in historical valuation and a lack of uniformity of assessments when compared to market sales.

In support, the appellant submitted assessment data and descriptive information on six properties suggested as comparable to the subject. The appellant also submitted property printouts, photographs and aerial photographs of the subject and the suggested comparables as well as numerous exhibits. The appellant indicated that the subject was built in 1957 and purchased as a tear-down in 1987 for \$575,000. The appellant also indicated that most of the remodeling was done by the appellants which included an addition in 1990 for about \$150,000.

Based on the appellant's documents, the six suggested comparables offered by the appellant consist of two-story, single-family dwellings of frame, masonry or frame and masonry construction. However, the appellant's comparable two which is located at 915 Sheraton Road has a partial assessment, comparable three located at 825 Glen Oak is prorated with one or more tax parcels and comparable six located at 1210 Sheridan Road has a Home Improvement Exemption (HIE) with a portion of its assessment exempt. As a result, the Board shall not utilize these three properties in its analysis. The three remaining comparables range in size from 4,056 to 5,660 square feet of living area and are located on the same street as the subject. Two of the comparables are located within one block of the subject. The comparables contain from three to four and one-half bathrooms, one or three fireplaces and a finished or unfinished basement. One comparable contains air-conditioning and two comparables contain a two-car attached garage. The improvement assessments range from \$23.00 to \$30.00 per square foot of living area. The three suggested land comparables range in size from 16,638 to 75,000 square feet and have land assessments ranging from \$2.52 to \$4.60 per square foot.

At hearing, the appellant stated that the 171 neighborhood code is small and diverse and argued that the Assessor's office should not define such a diversely valued neighborhood without proper adjustments for community and location. The appellant stated that all of the suggested comparables provided by the parties are located within five and one-half miles of the subject.

The appellant argued that the subject property, which abuts the Wilmette Park District, is classified partial riparian because the Wilmette Park District property cuts in front of the subject property and only allows a 12-foot swatch of beach area for use by the appellant. In addition, the appellant argued that the park district stores equipment and has installed fences on the beach which creates an eyesore for what should be a beautiful placid lake view. Furthermore, the appellant argued that the park district is often busy and crowded which causes conflicts

between the park visitors and the appellant's family. Moreover, the subject is located on busy Sheridan Road with issues such as noise, congestion and safety. Therefore, the appellant argued that the subject property suffers from Park District fences, Sheridan Road traffic, low quality construction and a 12-foot wide beach which impacts its market value.

The appellant also argued that the subject is in need of many repairs which include the following: ceiling leaks, dampness and mold growth in the basement, new insulation in various bedrooms, an updated kitchen as well as other problems. The appellant asserted that most of the remodeling was done by the appellants, and since they are not professional trades people, the work was not done quite right and the quality of the materials is below standard for the area.

The appellant further argued a lack of uniformity in historical valuations in that from 1986 to 2004 the subject's assessment increased by 672%, whereas, the assessments for ten of the suggested comparables referenced in the appeal had an average increase of 231%. Finally, the appellant argued that based on current sales in the 171 neighborhood code a lack of uniformity exists. The appellant provided a total of seven properties which either sold within the last year or were listed on the market. The appellant disclosed that the ratio of sale price to assessed value for these seven properties ranged from 4.62 to 10.80 and have assessments that vary by a factor of 2.3 from actual market values. Based on the evidence presented, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$329,023, with \$271,903 or \$48.30 per square foot of living area apportioned to the improvement and \$57,120 or \$3.40 per square foot apportioned to the land. In support of the assessment the board submitted property characteristic printouts and descriptive data on a total of six properties suggested as comparable to the subject. However, the board's comparable one, provided in the 2004 evidence, has a partial assessment and therefore, the property will not be used in this analysis. The five remaining comparables are improved with two-story, single-family dwellings of masonry construction with the same neighborhood code as the subject. Two comparables are located on the same street as the subject. The improvements range in size from 5,267 to 8,604 square feet of living area and range in age from four to 86 years. The comparables contain from four to six full bathrooms, a finished or unfinished basement and two or three fireplaces. Four comparables contain air-conditioning and four comparables have a multi-car garage. The improvement assessments range from \$49.12 to \$58.34 per square foot of living area. The five suggested land comparables range in size from 22,480 to 74,923 square feet and have land assessments ranging from \$1.64 to \$2.88

per square foot. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

The interveners submitted a total of ten properties suggested as comparable to the subject. The ten suggested comparables consist of two-story, single-family dwellings of masonry construction located within five and one-half miles of the subject. Like the subject, four of the comparables are located on Sheridan Road. The improvements range in size from 5,267 to 10,050 square feet of living area and range in age from four to 105 years. The comparables contain from three and one-half to six and one-half bathrooms, a finished or unfinished basement and from one to four fireplaces. Eight comparables contain air-conditioning and eight comparables contain a multi-car garage. The improvement assessments range from \$48.35 to \$77.45 per square foot of living area. The ten suggested land comparables range in size from 21,780 to 92,443 square feet and have land assessments ranging from \$1.68 to \$2.88 per square foot. The interveners' suggested comparables one, two, four and seven were also submitted by the board of review.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review V. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

Regarding the improvement, the parties presented assessment data on a total of fourteen equity comparables somewhat similar to the subject but with many variations in living area, age and/or type of construction. These fourteen properties have improvement assessments ranging from \$23.00 to \$77.45 per square foot of living area. The subject's per square foot improvement assessment of \$48.30 falls within the range established by these properties. The Board finds of the fourteen comparables offered by the parties, ten vary significantly from the subject in living area, nine vary in age and two vary in exterior construction. The Board further finds that seven of the comparables offered by the parties are located on the same street as the subject. These seven properties have improvement assessments ranging from \$23.00 to \$73.88 per square foot of living area. The subject's per square foot improvement assessment of \$48.30 falls within this range. After considering adjustments and the differences in the parties' suggested comparables when compared to the subject, the

Board finds the evidence submitted by the parties does not support a change in the subject's improvement assessment.

Regarding the land, the Board finds the seven land comparables located on Sheridan Road to be the most similar to the subject. They range in size from 16,638 to 75,000 square feet and have land assessments ranging from \$2.00 to \$4.60 per square foot. The subject's per square foot land assessment of \$3.40 falls within the range established by these properties. In addition, the appellant's two comparables located at 1111 Sheridan and 1310 Sheridan are located within one block of the subject and have land assessments of \$4.60 and \$3.40 per square foot, respectively. After considering adjustments and the differences in the parties' suggested comparables when compared to the subject, the Board finds the evidence submitted by the parties does not support a change in the subject's land assessment.

The Board finds the appellant's argument regarding the lack of uniformity in historical data based on the percentage increase in the assessment of the appellant's comparables and the subject from 1986 to 2005 unpersuasive. The fact that the subject's assessment may have increased by a greater percentage than other properties in the neighborhood does not support the contention of unequal treatment. The cornerstone of uniformity in assessment is the fair market value of the property. Kankakee County Board of Review v. Property Tax Appeal Board, 544 N.E.2d at 771. That is properties with similar market values should have similar assessments. Unequal treatment in the assessment process is demonstrated when properties of similar market values are assessed at substantially different levels. The mere contention that assessments among neighboring properties changed from one year to the next at different rates does not demonstrate that the properties are assessed at substantially different levels of fair market value.

Next, the appellant argued that based on current sales in the 171 neighborhood code a lack of uniformity exists. The appellant submitted a total of seven properties which either sold within the previous year or were listed on the market. The appellant disclosed the ratio of sale price to assessed value for these seven properties ranged from 4.62 to 10.80. The appellant argued that based on this analysis the assessments vary by a factor of 2.3 from actual market values. The Board finds this argument unpersuasive. First, the Board finds a sales/ratio analysis is based on actual sales not market listings. In addition, the appellant failed to provide the sale price and dates of the seven properties for the Board to examine. Furthermore, the Board finds that the appellant provided an insufficient number of sales to conduct a thorough sales/ratio analysis.

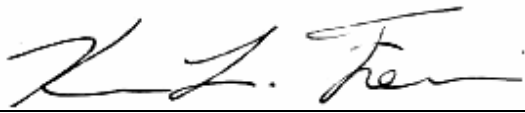
In addition, the appellant argued that the subject is in need of many repairs which include the following: ceiling leaks, dampness and mold growth in the basement, new insulation in various bedrooms, an updated kitchen as well as other problems. The appellant stated that most of the remodeling was done by the appellants, and since they are not professional trades people, the work was not done quite right and the quality of the materials is below standard for the area. The appellant also argued that the subject property suffers from Park District fences, Sheridan Road traffic, low quality construction and a 12-foot wide beach which impacts its market value. However, the Board finds these claims unpersuasive in that the appellant failed to indicate how the subject's market value was negatively impacted by these problems. The appellant failed to provide any evidence suggesting how the subject's market value was affected.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject property was inequitably assessed or overvalued and a reduction is not warranted.


This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: June 27, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.